



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

NON-DOMESTIC RATES (SCOTLAND) ACT 2020

PART 1

OVERVIEW OF ACT AND INTERPRETATION OF REFERENCES TO OTHER ACTS

- 1 Overview of Act and interpretation of references to other Acts

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Valuation roll

- 2 Revaluation years
- 3 New or improved properties: mark in valuation roll
- 4 Power of Scottish Ministers to remove exempt status of lands and heritages
- 5 Entering of parks in valuation roll
- 6 Discretion of local authority to determine whether lands and heritages are dwellings
- 7 Agreement as to valuation
- 8 Draft valuation roll and draft valuation notices
- 9 Valuation notices
- 10 Proposals to alter, and appeals against, valuation roll
- 11 Proposals and appeals: consequential modifications
- 12 Restriction on making complaints
- 13 Meaning of “material change of circumstances”

Reform of reliefs etc.

- 14 New or improved properties: rates relief
- 15 Contribution to net-zero emissions target: rates relief
- 16 Specialist music provision in public schools: rates relief
- 17 Charitable relief: independent schools
- 18 Power to reduce or remit rates for certain organisations: guidance

- 19 Unoccupied properties
- 20 Non-use or underuse of lands and heritages: notification

Failure to pay instalments

- 21 Failure to pay instalments

Electronic communications

- 22 Electronic communication of information
- 23 Procedure for regulations under section 22

Report on number of assessors and availability of resources

- 24 Duty to report on number of assessors and availability of resources

Valuation appeal panels and committees

- 25 Status of secretary of valuation appeal panel

PART 3

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

- 26 Assessor information notices
- 27 Local authority information notices
- 28 Duty to notify changes of circumstances
- 29 Offences in relation to information notices and notifications under section 28
- 30 Civil penalties for failure to comply with assessor information notices
- 31 Penalties under section 30: appeals and enforcement
- 32 Payment of penalties into the Scottish Consolidated Fund
- 33 Civil penalties for failure to comply with local authority information notices and for failure to notify changes in circumstances
- 34 Penalties under section 33: appeals
- 35 Penalties under section 33: enforcement
- 36 Sections 31 and 34: consequential modifications

PART 4

ANTI-AVOIDANCE REGULATIONS

- 37 Anti-avoidance regulations
- 38 Meaning of “advantage”
- 39 Non-domestic rates avoidance arrangements
- 40 Meaning of “artificial”
- 41 Procedure for anti-avoidance regulations

PART 5

FINAL PROVISIONS

- 42 Interpretation
- 43 Ancillary provision
- 44 Commencement
- 45 Short title